

## LMSB Documents Table

## Exhibit 1

TYPES OF DOCUMENTS	ISSUED BY:	DESCRIPTION	PURPOSE	IRM REFERENCE	REQUIRED TO BE THE IRM?	DOES IT MEET E-FOIA?	IS THIS A RULE SUBJECT TO CONGRESSIONAL REVIEW? (SBREFA)
<b>LMSB INDUSTRY DIRECTOR GUIDANCE- LMSB DIRECTIVES</b>	LMSB Director	Industry Directors; and the Directors, Field Specialists and International may issue LMSB Directives on Industry specific issues, and issues affecting Field Specialists and International Examiners, respectively. The LMSB Commissioner or Commissioner's designee will issue LMSB Directives on Cross-Industry issues. The responsible Director will work with the Office of Division Counsel (LMSB) in preparing the Directive. Directives may address one or more of the following: <ul style="list-style-type: none"> <li>a. Examination planning;</li> <li>b. Issue development;</li> <li>c. Audit techniques;</li> <li>d. Operational guidance, or</li> <li>e. Resource allocation.</li> </ul> LMSB Examiners are expected to follow guidelines and instructions provided in LMSB Directives. If the Directive is jointly issued with another operating division, then examiners of both divisions must follow the Directive.	Instructions to Staff	4.51.2	Yes. <b>Link in IRM</b>	Yes	Yes
<b>LMSB COORDINATED ISSUE PAPERS</b>	LMSB Commissioner	LMSB administrative guidance on key industry or cross-industry issues (IRM 4.51.2.4)	Instructions to Staff	4.51.2	Yes. <b>Link in IRM</b>	Yes	Yes
<b>AUDIT TECHNIQUE GUIDES/ MARKET SEGMENT SPECIALIZATION PROGRAM</b>	LMSB Directors & TAs	Techniques found to be useful in examining a particular industry. ATG documents are contained in IRM, training documents, attachments to official memo and unofficially on TA web pages.	Informational	n/a	Yes. <b>Link in IRM.</b>	Yes	Yes
<b>INDUSTRY OVERVIEW GUIDES</b>	TAs	Industry overviews are designed to provide industry-related information to all LMSB employees.	Informational	n/a	Yes.	Yes	Yes
<b>LMSB COMMISSIONER MEMOS</b>	LMSB Commissioner	Many Memos are restatements of law or deal with an administrative procedure.	Informational And Instructions to Staff	n/a	Depends if it provides supplemental or revised procedures	Determine on a case-by-case basis	Determine on a case-by-case basis

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LMSB DIVISION REDELEGATION ORDERS	LMSB Commissioner	Division Redlegation Orders redelegate the Commissioner's original statutory or regulatory authority to a position within LMSB. Authority should be delegated directly to the lowest level expected to take final action. . Delegation Orders are sequentially numbered based on the Commissioner Delegation Order and remain in effect until revoked or superseded.  See IRM 1.11.4.4.3.1 for additional guidance	Instructional	1.2.2	No, but under review by SPDER	Yes	No
JOB AIDS	various	The post-filing environment vision includes the process improvement concept of standardized documentation. In assessing the electronic format documentation needs, job aids were identified as promising practices during the Quality Assurance process, or submissions from the field.	Informational / instructional  Job Aids are supplemental guidance and/or performance support tools	n/a	No	No	No
TA ISSUE ALERT/LISTING	TA	A summary of new issue posted to the TA web site. Examiners are asked to call if they have information on the issue.	Pre-decisional	n/a	No	No	No
TA POSITION PAPER (ALERTS, SIGNIFICANT ISSUES, ETC.)	TA	Paper drafted by a TA and posted to the TA web site titled various ways. The paper provides the TA's legal position of a given factual scenario. Generally industry counsel has been involved in the papers drafting. A disclaimer is added that this only the TA's position.	Informational /Instructional/ Pre-decisional	n/a	No	Determine on a case by case basis)	Determine on a case by case basis)
TA Q&As	TA	Examiners send tax law or procedural questions to the TAs. TA answers are posted to the LMSB web site.	Restatement	n/a	No	No	No
TA INTERPRETATIONS	TA	Various documents summarizing new law, court decisions, etc. (same as AJCA above)	Informational	n/a	No	No	No
INTERNATIONAL ALERT	Seven Country Tax Haven Group	In a joint initiative with six of our treaty partners (Australia, Canada, France, Germany, Japan and United Kingdom), an <a href="#">International Issue Alert</a> template was developed to facilitate the sharing of emerging abusive offshore issues between countries. This link contains an index of issues identified and related templates describing the transactions.	Information	n/a	No	No	No

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EMERGING ISSUE ALERT	LMSB Director	Emerging Issue Alert memorandum is issued by a LMSB Director. Contains a brief summary of tax issue. No technical conclusion is stated. Once an emerging issue is identified, examiners will be required to contact the TA if issue is present in case.	Pre-decisional -	4.51.2	No	No	No
MEMO ON LISTED TRANSACTIONS	LMSB Commissioner	A memorandum will be issued by the responsible Division Commissioner to affected operating units. The memorandum will contain the name of the Issue Champion, the Technical Advisor/Issue Specialist to contact and attach a copy of the listing notice, and a brief concise summary of the notice. Does not convey new information.	Informational	4.51.2	No	No	No

Note: Chief Counsel Review for E-FOIA is not required.